Definition: Customs warehousing

*Customs warehousing* means the customs procedure under which imported goods are stored under customs control in a designated place (a customs warehouse) without payment of import duties and taxes... Storage in customs warehouses should [also] be allowed for goods which are entitled to repayment of import duties and taxes when exported...[and] goods that have previously been dealt with under another customs procedure...[This] makes it possible for the customs authorities to grant a discharge of such other customs procedure or to repay the import duties and taxes, as the case may be before the goods are re-exported. [1]

"Warehoused goods...[are] allowed to undergo usual forms of handling to improve their packaging or marketable quality or to prepare them for shipment, such as breaking bulk, the grouping of packages, sorting and grading and repacking...it is not intended to authorize any change in the essential character of the goods themselves." [2]


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